

UNITED STATES SUGAR CORPORATION

111 Ponce De Leon Avenue, Clewiston, Florida 33440

Telephone: (863) 902-2418 Facsimile: (863) 902-2120

Via E-mail: swood@sfwmd.gov

Via Overnight Courier

Friday, January 9, 2009

Sheryl G. Wood, General Counsel
South Florida Water Management District
3301 Gun Club Road
West Palm Beach, Florida 33406

Re: Agreement for Sale and Purchase dated December 23, 2008 (the "Agreement") between United States Sugar Corporation, SBG Farms, Inc., and Southern Gardens Groves Corporation, as "USSC", and The South Florida Water Management District, as "SFWMD", for approximately 180,000 acres located in Palm Beach, Glades and Hendry Counties (all capitalized terms used but not defined herein shall have the meanings assigned to the same in the Agreement)

Dear Ms. Wood:

We are in receipt of your letter dated January 7, 2009 whereby SFWMD is requesting an extension of the Inspection Period in order to complete the drafting of certain agreements, to wit, the relocation agreement referenced in Section 19.j. of the Agreement and the easements referenced in Section 11.a.xii of the Agreement. In addition to the relocation agreement (the terms of which are outlined in the Agreement), we believe that the easements referenced in Section 11.a.xii consist solely of (i) a railroad crossings easement in favor of SFWMD, (ii) a reservation of a drainage easement adjacent to the citrus groves (as referred to in Schedule 12.a.ii(A).5 of the Agreement), and (iii) a reservation of an ingress and egress and drainage easement in connection with pump station PS3 (as referred to in Schedule 12.a.ii(A).6 of the Agreement), and that such agreement and easements could be finalized by the parties before the Inspection Period Termination Date.

Nevertheless, we propose that the finalization of the relocation agreement and any easements referenced in Section 11.a.xii of the Agreement become a condition precedent to Closing rather than extend the Inspection Period Termination Date for such purposes. We believe this provides the Parties with sufficient time up until Closing to evaluate whether additional easements may be required and is more consistent with the intent of the Parties as reflected in Section 11.a.xii of the Agreement.

In connection therewith, enclosed is a proposed Amendment effectuating such modification to the Agreement. If acceptable, we will arrange for execution on our behalf and we will forward four (4) executed duplicate originals to your attention for execution by SFWMD.

Please feel free to call me if you have any questions or comments. We look forward to working with the SFWMD toward a successful closing of this transaction.

If I can be of any further assistance in this matter, please do not hesitate to contact me.

Very Truly Yours,



Edward Almeida, Esq.
Vice President, Legal Affairs

encls. (as noted)

cc: Carol Wehle, Executive Director, SFWMD (via e-mail and overnight courier w/encl.)
Eric Buermann, Chairman, SFWMD (via overnight courier w/encl.)
Michael W. Sole, Secretary, Florida Department of Environmental Protection (via e-mail and overnight courier w/encl.)
William S. White, Chairman of the Board of Directors, USSC (via facsimile w/o encl.)
Robert H. Buker, Jr., President & CEO, USSC (w/encl.)

EA/ym

FIRST AMENDMENT TO AGREEMENT FOR SALE AND PURCHASE

THIS FIRST AMENDMENT TO AGREEMENT FOR SALE AND PURCHASE ("First Amendment") is entered into as of January 15, 2009, by and among UNITED STATES SUGAR CORPORATION, a Delaware corporation ("Parent"), SBG FARMS, INC., a Florida corporation ("SBG") and SOUTHERN GARDENS GROVES CORPORATION, a Florida corporation ("SGGC") (collectively, "Selling Subsidiaries" and, together with Parent, individually and collectively, the "SELLER"), and the SOUTH FLORIDA WATER MANAGEMENT DISTRICT, a public corporation created under Chapter 373 of the Florida Statutes, as BUYER ("BUYER").

RECITALS:

A. SELLER and BUYER are parties to that certain Agreement for Sale and Purchase, with an Effective Date of December 23, 2008 (the "Agreement") (all capitalized terms used but not defined herein shall have the meanings assigned to the same in the Agreement); and

B. SELLER and BUYER have agreed to enter into this First Amendment to modify certain terms and conditions of the Agreement.

NOW, THEREFORE, in consideration of the premises and of the mutual covenants contained herein and the sum of TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, BUYER and SELLER agree as follows:

1. Recitals. The above recitals are true and correct and incorporated herein by reference. In the event of any conflict between the terms of the Agreement and the terms of this First Amendment, the terms of this First Amendment shall control.

2. Section 7.a. The following subsection (xix) is hereby added at the end of Section 7.a:

"xix. The Relocation Agreement and Easements have been mutually agreed upon by the Parties pursuant to Section 11.a.xii."

3. Section 7.c. The following subsection (xi) is hereby added at the end of Section 7.c:

"xi. The Relocation Agreement and Easements have been mutually agreed upon by the Parties pursuant to Section 19.j."

4. Section 11.a.xii. The last sentence of Section 11.a.xii is hereby deleted in its entirety and replaced with the following:

"The instruments described in clauses (i) and (ii) above (collectively, the "Easements") shall be reasonably agreed upon prior to the Closing Date."

5. Section 19.j. The fourth (4th) sentence of Section 19.j of the Agreement is hereby deleted in its entirety and replaced with the following:

“In the event that BUYER reasonably determines that it is necessary to relocate any portion of the Railroad System located within the boundaries described in Schedule 19.j attached hereto (the “Relocation Area”) in order to construct BUYER’s project, SELLER, SCFE and BUYER shall cause such relocation pursuant to the terms of a relocation agreement, the form of which shall be mutually agreed upon by the Parties and SCFE in their reasonable discretion on or before the Closing Date (the “Relocation Agreement”) and executed, delivered and recorded at Closing.”

6. Inspection Period Termination Date. Buyer and Seller acknowledge and agree that the Inspection Period Termination Date has occurred as of the date hereof.

7. Ratification. Except as expressly modified by this First Amendment, the terms and provisions of the Agreement remain unmodified and are in full force and effect. BUYER and SELLER hereby acknowledge and agree that, as of the date of execution of this First Amendment, neither Party is aware of any default under the terms or provisions of the Agreement by the other Party, or of the occurrence of any event that with the giving of notice or passage of time will result in a default under the Agreement by such other Party. From and after the execution of this First Amendment, all references to the Agreement shall be deemed to refer to the Agreement as amended by this First Amendment.

8. Counterparts. This First Amendment may be executed in one or more counterparts, each of which shall constitute an original but all of which together shall constitute one and the same instrument. A facsimile or electronically transmitted copy of this First Amendment and any signatures hereon shall be considered for all purposes as originals.

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF, this First Amendment has been executed by the Parties hereto as of the date first written above.

SELLERS:

UNITED STATES SUGAR CORPORATION,
a Delaware corporation

Witness: _____

By: _____

Name: _____

As its: _____

Witness _____

Date of Execution _____

SBG FARMS, INC., a Florida corporation

Witness: _____

By: _____

Name: _____

As its: _____

Witness _____

Date of Execution _____

SOUTHERN GARDENS GROVES
CORPORATION, a Florida corporation

Witness: _____

By: _____

Name: _____

As its: _____

Witness _____

Date of Execution _____

BUYER:

SOUTH FLORIDA WATER
MANAGEMENT DISTRICT,
a public corporation created under Chapter
373, Florida Statutes

Witness: _____

By: _____

Name: _____

As Its: _____

Witness _____

Date of Execution _____

[JOINDER OF SOUTH CENTRAL FLORIDA EXPRESS, INC. FOLLOWS]

JOINDER OF SOUTH CENTRAL FLORIDA EXPRESS, INC.

The undersigned, on behalf of SOUTH CENTRAL FLORIDA EXPRESS, INC., a Florida corporation, hereby joins in to this First Amendment solely for the purposes of agreeing to Section 5 thereof.

SOUTH CENTRAL FLORIDA EXPRESS,
INC., a Florida corporation

Witness: _____

By: _____

Name: _____

As its: _____

Witness _____

Date of Execution _____